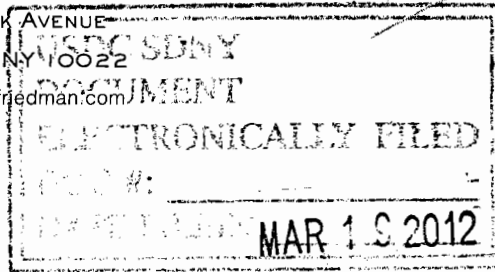


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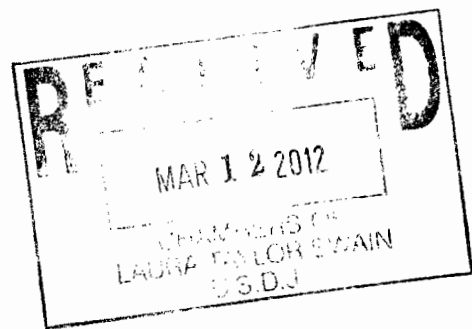
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VIA HAND DELIVERY

March 8, 2012

The Honorable Richard J. Sullivan
United States Courthouse
500 Pearl Street
New York, NY 10007

Honorable Laura Taylor Swain
United States Courthouse
500 Pearl Street
New York, NY 10007



Re: U.S. v. Vilar and Tanaka; 05-Cr-0621-RJS
SEC v. Amerindo; 05-cv-5231-LTS

Dear Judges Sullivan and Swain:

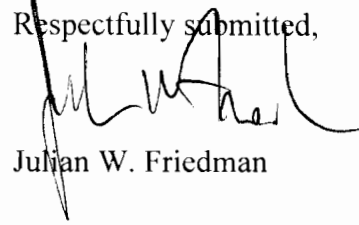
We represent Paul Marcus and Dr. Ronald Salvitti. I am writing this letter after receiving the motion to dismiss the SEC action filed yesterday by Defendant Gary Tanaka.

The sole purpose of this letter is to request that the Tanaka motion to dismiss not result in any further delay in the adoption and implementation of a plan to distribute the ATGF and GFRDA assets to the investors. As Your Honors well know, those distribution procedures have been the subject of a number of conferences with the Court and written submission by the parties. On all of those occasions, everyone -- including the United States Attorneys' Office, the SEC, Mr. Vilar, and Mr. Tanaka -- have expressed unanimous agreement that the assets should be distributed to the investors as soon as possible.

At this point, we are waiting for an order from the Court establishing the procedures to be followed for claims to these assets to be made and adjudicated. We believe that there is nothing in Mr. Tanaka's recent motion papers that should be permitted to interfere with (or even slow down) this process.

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Respectfully submitted,


Julian W. Friedman

JWF:cn

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Thomas J. Hall, Esq. (hallt@hallandhalllaw.com)
Mr. Gary Tanaka (*by regular mail*)